



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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തിരുവനന്തപുരം,  
ബുധൻ

Thiruvananthapuram,  
Wednesday

2025 ഏപ്രിൽ 30  
30th April 2025

1200 മേടം 17  
17th Medam 1200

1947 വൈശാഖം 10  
10th Vaisakha 1947

നമ്പർ  
No.

1654

### GOVERNMENT OF KERALA

#### Taxes (B) Department

#### NOTIFICATION

G.O.(P) No.88/2025/TD.

*Dated, Thiruvananthapuram, 30th April, 2025*

*17th Medam, 1200.*

**S. R. O. No. 515/2025**

In exercise of the powers conferred by section 57 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala, hereby make the following rules, further to amend the Kerala General Sales Tax Rules, 1963, namely:-



## RULES

1. *Short title and commencement.*- (1) These rules may be called the Kerala General Sales Tax (Second Amendment) Rules, 2025.

(2) They shall come into force on the 30<sup>th</sup> day of April, 2025.

2. *Amendment of the Rules.*- In the Kerala General Sales Tax Rules, 1963,-

(1) In rule 18, in sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that the annual return for the year 2024-25 shall be filed on or before 10<sup>th</sup> day of June, 2025.”

By order of the Governor,  
Dr. A. JAYATHILAK,  
*Additional Chief Secretary to Government*

## Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per rule 18 of the Kerala General Sales Tax Rules, 1963, every registered dealer shall file return on or before 30<sup>th</sup> day of April every year. The Commissioner of State Tax has informed that the due date for filing the annual returns under the Kerala General Sales Tax Act, 1963 for Financial Year 2024-25 is 30<sup>th</sup> April, 2025. However, the facility for filing the same through the online portal ‘KITIS’ has not been deployed yet. The Commissioner has requested to extend the due date for filing of annual return under KGST Act for the Financial Year 2024-25 from 30<sup>th</sup> April, 2025 to 10<sup>th</sup> June, 2025. Hence, the Government have decided to extend the due date for filing of annual return under the Kerala General Sales Tax Act for the Financial Year 2024-25 from 30<sup>th</sup> April, 2025 to 10<sup>th</sup> day of June, 2025, as the online portal for filing annual return ‘Kerala Indirect Tax Information System’ is under process.

This notification is intended to achieve the above object.

